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sanctioned the distinction and adopted the reviewer's emblem of it, in an excellent opinion prepared by Mr. Justice Jackson, who had just then been called to that exalted stage. It is true that the learned justice, with that tendency to omission said to characterize "first appearances", neglected Paine's caution against undue preoccupation with plumage, and, while espousing the innovation, forgot to mention the author of it; yet the brief for the State of Georgia, with which the opinion exhibits an intimate acquaintance, abundantly quoted, with punctillious citation, the reviewer's then recent treatise; and the reviewer recalls with pleasure the circumstance that counsel for that State, before the case was decided, courteously sent him a copy of their brief, with an appreciative letter of acknowledgment. The learned justice moreover referred to "the clear opinion pronounced by Lumpkin, Justice," in the court below, which repeatedly cited the same treatise and adopted its terminology, as well as to the then recent case of *Comm. v. Wright* (Mass.), 33 N. E. 82, in which Chief Justice Field, adverting to the fact that Spear and the reviewer reached "opposite conclusions", sanctioned the latter's position and his use of the word "rendition".

The present work should prove to be useful both to lawyers and to administrative officials. It states and analyzes cases very fully, and embraces the latest decisions. No doubt the text would often have been susceptible of condensation, but, as the volume is not cumbersome, this is a defect less serious than would have been that of oversight or material omissions. Nearly a third of the work is devoted to a reprint of the statutes of the several states, to which are added those of Alaska and Porto Rico, on the subject under consideration. Such a collection is convenient for the practitioner. It is followed by a table of cases.

J. B. Moore.

A TREATISE ON THE LAW OF INHERITANCE TAXATION. By LAFAYETTE B. GLEASON and ALEXANDER OTIS. New York: MATTHEW BENDER & Co. 1917. pp. lxiii, 836.

The construction of a statute common to many states, even though the wording of the act is substantially the same, will differ according to the theories which the various courts have in regard to the subject matter. This is especially true in reference to taxation statutes where no benefit is conferred upon the *res* subject to the tax. An inheritance tax is in a measure confiscatory, depriving the beneficiaries of a decedent's bounty of a portion of the gift. Hence there arises a conflict between the upholders of individual freedom and the right of absolute ownership of property, and those who subscribe to the view that the state has an active interest in the accumulation of wealth, and, therefore, is entitled to a part of such accumulation. Such is the effect of a tax on inheritance, although the theory upon which the levy is upheld is that the state having granted the right to bequeath and to inherit, may place a price upon that privilege.

In the recent work compiled by Messrs. Gleason and Otis, neither view is urged. Very little attempt is made to discuss the theory of the rules applied, or to prophecy as to the solution of the difficult problems which are arising or may arise. The volume is one for the use of busy practitioners whose chief desire is the most recent decisions as well as the leading cases construing the statute. With this view in

mind the authors have arranged the book so that the material is readily accessible, giving cases and holdings in the various jurisdictions, the statutes and forms required, as well as lists of the corporations whose stocks are and are not subject to the tax, and a list of the Commissioners in each state. The position of the authors as attorney for the State Comptroller for New York City, and their evident familiarity with the actual application of the statute makes the book of great value as a reference book.

#### BOOKS RECEIVED.

INCOME TAX LAW AND ACCOUNTING. 1918. By GODFREY N. NELSON. NEW YORK: MACMILLAN Co. 1918. pp. xxiv, 364.

INCOME TAX PROCEDURE FOR 1918. By ROBERT H. MONTGOMERY. New York: RONALD PRESS Co. 1918. pp. x, 800.

A TREATISE ON THE LAW OF PERSONAL PROPERTY. By JAMES SCHOULER. Fifth Edition. New York: MATTHEW BENDER & Co. 1918. pp. xci, 886.